--- 1/10th Pound - Series "C" ---

The catalogue lists the 1/10th pound (1.60 ounces) Series "C" strips as follows:

RP-897 - 1/10th pound, ***coarse roulette***, with 4 mm. blue control numbers
RP-898 - 1/10th pound, *fine roulette*, with 4 mm. blue control numbers
RP-899 - 1/10th pound, *imperforate*, with 4 mm. blue control numbers

RP-952 - RP-899 overprinted **2-21** by Imperial Tobacco for the June 1940 Budget - imperforate
RP-968 - RP-899 overprinted 2/21 plus a ||||| killer by Macdonald Tobacco in June 1940 - imperforate
RP-1026 - RP-899 overprinted **2/21** and TWO TWENTY FIRSTS / **LB.** TOBACCO by BABN for June 1940 - imperforate

RP-1061 - RP-899 surcharged **2¢ / EXCISE / TAX** by Imperial Tobacco for the June 1942 Budget - imperforate
RP-1061a - with an *inverted* surcharged
RP-1133 - RP-899 surcharged **2¢ / EXCISE TAX** by Tuckett Tobacco for the June 1942 Budget - imperforate
RP-1186† - RP-899 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - imperforate - **WANTED!**
RP-1187 - RP-898 surcharged **2¢ / EXCISE / TAX** by BABN for the June 1942 Budget - *fine roulette* - **WANTED!**
RP-XXX† - RP-1164 (**1¢ / EXCISE / TAX** on 1/16th lb.) overprinted **1/10** and re-surcharged **2¢** - imperforate

RP-1272 - RP-1186 re-surcharged **4¢** plus a ■ *killer* by Imperial Tobacco for March 1943 - imperforate
RP-1308 - RP-1186 mimeo 4¢ / Excise / Tax plus XX / XXX *killers* by Macdonald for March 1943 - imperforate
RP-1317 - RP-1186 mimeo 4¢ / Excise / Tax plus XX / XXX *killers* by Macdonald for March 1943 - imperforate
RP-1342 - RP-1186 mimeo 4c / Excise / Tax ||||| by Macdonald Tobacco for the March 1943 Budget - imperforate
RP-1346 - RP-XXX re-surcharged 4c / Excise / Tax ||||| by Macdonald Tobacco for March 1943 - imperforate
RP-1435 - RP-XXX re-surcharged **1-18-E** **4c** by Tuckett Tobacco for the March 1943 Budget - imperforate
RP-1593 - RP-1187 re-surcharged with **4¢**, plus three *killer lines* by BABN for March 1943 - *fine roulette*

RP-1629 - RP-1162 (**1¢ / EXCISE / TAX** on 1/17th lb) overprinted **1/10** and surcharged **4¢** by BABN - imperforate
RP-1631 - RP-1170 (**2¢ / EXCISE / TAX** on 1/14th lb) overprinted **1/10** and surcharged **4¢** by BABN - imperforate
RP-1633 - RP-1174 (**2¢ / EXCISE / TAX** on 1/13th lb) overprinted **1/10** and surcharged **4¢** by BABN - imperforate
RP-1658 - RP-899 surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget - imperforate
RP-1659 - RP-898 surcharged **4¢ / EXCISE / TAX** by BABN for the March 1943 Budget - *fine roulette*

RP-1688 - 1/17th lb. RP-866 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for 1943 - imperforate
RP-1690 - 2/29th lb. RP-876 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for 1943 - imperforate
RP-1691 - 1/14th lb. RP-878 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for 1943 - imperforate
RP-1693 - 1/13rd lb. RP-883 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for 1943 - imperforate
RP-1694 - 2/25th lb. RP-886 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for 1943 - imperforate
RP-1695 - RP-1652 (**4¢ / EXCISE / TAX** on 1/12th lb.) overprinted **1/10** by BABN for March 1943 - imperforate
RP-1696 - 2/23rd lb. RP-891 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for 1943 - imperforate
RP-1698 - 2/21st lb. RP-896 overprinted **1/10** and surcharged **4¢ / EXCISE / TAX** by BABN for 1943 - imperforate

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As can be seen from the control numbering, the initial ***coarse roulette*** separation of the 1/10th pound strips was

followed by *fine roulette*. In general, the *imperforate* strips, from 1936, were used by the larger companies, where production saw more automation.

RP-897 - 1/10th pound, coarse roulette, control **0405025**
With an unreadable inverted roller cancellation - probably **6-13-D**

0105309	RP-897	1/10th pound, coarse roulette
0115491	RP-897	1/10th pound, coarse roulette
0405025 ★	RP-897	1/10th pound, coarse roulette, rollered **6-13-D**
0718107	RP-897	1/10th pound, coarse roulette, rollered **11-50-E**
0823217	RP-897	1/10th pound, coarse roulette, rollered **11-50-E**
0888001	RP-897	1/10th pound, coarse roulette, rollered **6-13-D**

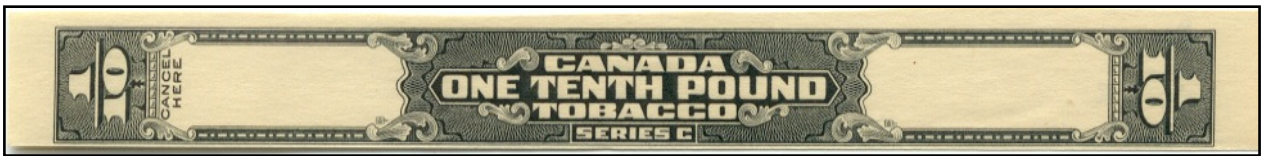
The first listed *dated* 1/10th pound Series "C" is a copy of the *imperforate* **RP-899** used by "Imperial Tobacco", Montreal, in December 1936. The hidden letters "A-S" indicates that the die was the approved in 1935. BABN reports that a plate contained 30 stamps – probably 3 x 10 impressions.

I am only guessing at the "Royal Canadian Tobacco" dating codes. *The illustrated strip is from much later in the control sequence, dating from March 1940.*

RP-899 - 1/10th pound, *imperforate*, control **2406651**
Roller cancelled **4-50-E / K-K-K** by "Royal Canadian Tobacco", Montreal, in November 1936

1431229	08/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / H-H-H**
1453240	09/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / I-I-I**
1453300	09/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / I-I-I**
1462422	09/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / I-I-I**
1463232	09/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / I-I-I**
1517178	09/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / I-I-I**
1517208	09/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / I-I-I**
1571651	09/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / I-I-I**
1612865	09/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / I-I-I**

The collection also contains a copy of the imperforate plate proof.



RP-899n - 1/10th pound, *scissor-cut* to imperforate, plate proof with the hidden letters "A-S"

Used by the minor manufacturers, the *fine roulette* **RP-898** is usually undated and roller cancelled with the company

code. Occasionally a copy of the *imperforate* **RP-899** dated by a major manufacturer slips into the control sequence. The large manufacturers also used the *fine roulette* strips on finished tobacco imported into Canada, hand applying the strips in the bonded warehouse before the items were released for consumption.

RP-898 - 1/10th pound, *fine roulette*, control **1821906**
Roller cancelled **1-24-E** by "F. W. Ward Tobacco", London, Ontario

1687218		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1678894		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1679826		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1681184		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1687218		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1687219		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1688451		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1689178	10/36	RP-899	1/10th pound, ***imperforate***, rollered **4-50-E / J-J-J**
1689470		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1689487		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1697266		RP-898	1/10th pound, fine roulette, rollered **1-24-E**
1738316	10/36	RP-899	1/10th pound, ***imperforate***, rollered **4-50-E / J-J-J**
1738826	10/36	RP-899	1/10th pound, ***imperforate***, rollered **4-50-E / J-J-J**
1764075	10/36	RP-899	1/10th pound, ***imperforate***, rollered **4-50-E / J-J-J**
1780920		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1783459		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1783476		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1786850		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1786962		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1789972		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1790219		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1792316		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
1821906 ★		RP-898	1/10th pound, fine roulette, rollered **1-24-E**
2001803		RP-898	1/10th pound, fine roulette, rollered 18 - 10 - D
2025652		RP-898	1/10th pound, fine roulette, rollered 18 - 10 - D
2061586		RP-898	1/10th pound, fine roulette, rollered **35-10-D**
2157113		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2157193		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2157354		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2159962		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2173703		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2175069		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2175720		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2176542		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2180565		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2183948		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2184040		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2199155		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2199442		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2199481		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2200053		RP-898	1/10th pound, fine roulette, rollered **10-50-E**
2200140		RP-898	1/10th pound, fine roulette, rollered **10-50-E**

The colour of the ink in the roller cancellation of "Royal Canadian Tobacco" varies from pink, to green to purple, and they *are not* exact as recorded. A thorough checking is required for a correct recording and for an understanding of this code sequence. The dating as listed is only approximate.

2406651 ★	11/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / K-K-K**
2406921	11/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / K-K-K**

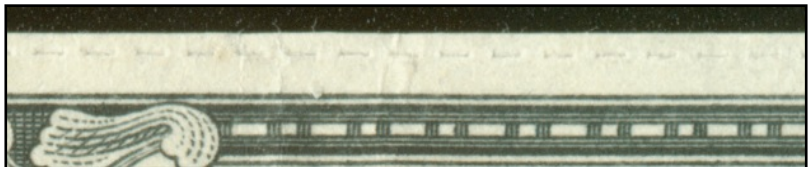
2484978	11/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / K-K-K**
2487797	11/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / K-K-K**

Lee Brandom lists an imperforate **RP-1186**, and a *fine roulette* **RP-1187**, as BABN **2¢ / EXCISE / TAX** surcharges on the 1/10th pound strip for the June 1942 Budget - the collection ***does not contain***, and I ***have not seen***, a copy of either strip. **WANTED!** Evidently this strip did not see extensive usage, but its existence obviously preceded the following March 1943 BABN *fine roulette* re-surcharge **RP-1593**.

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, BABN re-surcharged sheets of the *fine roulette* **RP-1187** with their 3 mm. dark blue Gothic **4¢**, plus the accompanying three 7 mm. horizontal *killer lines* as **RP-1593**. The following strips were apparently used in April / September 1943. The illustrated *fine roulette* strip has been machine cut to *imperforate* for packaging purposes, but the *fine rouletting* can be seen within the margin across the top of the stamp - see the inset below.

RP-1593 - **4¢** over **2¢ / EXCISE / TAX** on 1/10th pound, *fine roulette*, control **2532015**
With a faint blue-green roller cancellation - originally fine roulette, but trimmed to imperforate

2531685		RP-1593	**4¢** over **2¢ / EXCISE / TAX** on 1/10th pound, fine roulette
2532015 ★		RP-1593	**4¢** over **2¢ / EXCISE / TAX** on 1/10th pound, fine roulette
2547433		RP-1593	**4¢** over **2¢ / EXCISE / TAX** on 1/10th pound, fine roulette
2565343		RP-1593	**4¢** over **2¢ / EXCISE / TAX** on 1/10th pound, fine roulette
2565345		RP-1593	**4¢** over **2¢ / EXCISE / TAX** on 1/10th pound, fine roulette
2596484 ★	09/43	RP-1593	**4¢** over **2¢ / EXCISE / TAX** on 1/10th pound, fine roulette, rollered **1-23D / COC**



The *fine roulette* clipped imperforate top margin of **2532015** - scanned at 400% scale

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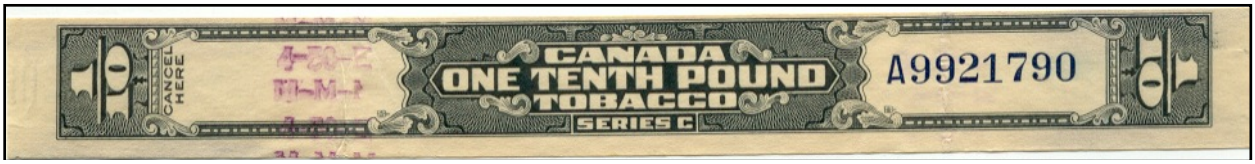
Under the Budget of March 3rd 1943 BABN surcharged sheets of the *fine roulette* 1/10th pound strip **RP-898** with the three line blue Gothic **4¢ / EXCISE / TAX** as **RP-1659**.

RP-1659 - **4¢ / EXCISE / TAX** on 1/10th pound, fine roulette, control **2744354**
Roller coded **18-10D / - 67 -** by "Landau & Cormack", Montreal

2744354 ★		RP-1659	**4¢ / EXCISE / TAX** on 1/10th pound, fine roulette, roller coded **18-10D / - 67 -**

--- RP-899 - the imperforate 1/10th pound Series "C" strip ---

The dating of the “Royal Canadian Tobacco” strips in 1936-37 using the triple letter cancellation is a pure guess on my part. It seems that they were using a twelve letter “A” to “L” alphabetic code for the months. The colour of the ink in the roller cancellation varied from pink, to green to purple, and they *are not* exact as recorded. A thorough checking is required for a correct recording and for an understanding of their code sequencing. In 1938 they switched to a *backward* counting letter coding.



RP-899 - 1/10th pound, *imperforate*, control **A9921790**
Roller cancelled **4-50-E / M-M-M** by “Royal Canadian Tobacco”, Toronto, in July 1937

3053084	12/36	RP-899	1/10th pound, imperforate, mimeographed 6 . . 13D
3106104	12/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / L-L-L**
3193088	12/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / L-L-L**
3200228	12/36	RP-899	1/10th pound, imperforate, rollered **4-50-E / L-L-L**
3262989	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3263327	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3343639	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3343669	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3343974	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3344664	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3363438	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3363618	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3407954	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3408044	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3439353	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3441015	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
3441225	05/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / P-P-P**
8655391★	11/36	RP-899	1/10th pound, imperforate, rollered **6-10-D / BGD**
9665584	12/36	RP-899	1/10th pound, imperforate, rollered **6-10-D / CGD**
9760793	12/36	RP-899	1/10th pound, imperforate, rollered **6-10-D / CGD**
A1848857	02/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / BHA**
A2466119	03/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / CHA**
A3283006	03/37	RP-899	1/10th pound, imperforate, rollered **7-13-D / CHA**
A4185546	04/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / AHB**
A4362256	04/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / AHB**
A5801180	05/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / BHB**
A5974430	05/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / BHB**
A6771356	06/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / CHB**
A8044611	06/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / CHB**
A8712346		RP-899	1/10th pound, imperforate, rollered **1-10-D**
A8953248	07/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / AHC**
A9766003	06/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / O-O-O**
A9772361	06/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / O-O-O**
A9772451	06/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / O-O-O**
A9772481	06/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / O-O-O**
A9773804	06/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / O-O-O**
A9821085	06/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / O-O-O**
A9866034	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9873204	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9873234	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9876386	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9876476	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9903430	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9904150	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9921790	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9939708	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**

A9945449	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9949609	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9949669	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9951079	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
A9962448	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B0136761	07/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / AHC**
B0138322	08/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / BHC**
B2054168	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2065720	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2066353	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2127788	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2152262	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2152412	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2156763	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2185556	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2186726	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2244794	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2245364	07/37	RP-899	1/10th pound, imperforate, rollered **4-50-E / M-M-M**
B2394555	08/37	RP-899	1/10th pound, imperforate, coded **7-13-D / BHC**
B2779219	11/37	RP-899	1/10th pound, imperforate, coded **7-13-D / BHC**
B3295939		RP-899	1/10th pound, imperforate, rollered 6 **. .** 13D
B4366322	10/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / AHD**
B5094312	10/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / AHD**
B5906263	11/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / BHD**

Beginning in March 1938 (probably when the manufacturers were first required to *pre-pay* for their strips) the codes from "Royal Canadian Tobacco", Toronto, read with the first code letter provided by one of twelve *even numbered* letters ("B" / "D" / "F" / "H" / etc.), while the second letter reads in the normal twelve letter *alphabetic* sequence (from "A" to "L") both of which indicate the ***month***, and the final digit provides the ***year***. What a weird system! Thus **F-C-8** would be read as (3rd month / 3rd month / 1938).

B6801934	03/38	RP-899	1/10th pound, imperforate, rollered **4-50-E / F-C-8**
B6802054	03/38	RP-899	1/10th pound, imperforate, rollered **4-50-E / F-C-8**
B7405175	03/38	RP-899	1/10th pound, imperforate, coded **1-18-E / 38**
B8646634	01/38	RP-899	1/10th pound, imperforate, coded **7-13-D / AIA**
B8895442	02/38	RP-899	1/10th pound, imperforate, coded **7-13-D / BIA**
B9039941	01/38	RP-899	1/10th pound, imperforate, rollered **6-10-D / AIA**
B9947665★	01/38	RP-899	1/10th pound, imperforate, mimeographed **1-10-D-1-38**
C4128317	04/38	RP-899	1/10th pound, imperforate, rollered **6-10-D / AIB**
C5022747	06/38	RP-899	1/10th pound, imperforate, coded **7-13-D / CIB**
C5742867	07/38	RP-899	1/10th pound, imperforate, coded **7-13-D / AIC**
C5742873	07/38	RP-899	1/10th pound, imperforate, coded **7-13-D / AIC**
C9444188		RP-899	1/10th pound, imperforate, rollered **1-10-D**
C9623365	07/38	RP-899	1/10th pound, imperforate, coded **7-13-D / AIC**
C9847699	08/38	RP-899	1/10th pound, imperforate, coded **7-13-D / BIC**
D0159524	10/38	RP-899	1/10th pound, imperforate, rollered **4-50-E / T-J-8**
D1388801	09/38	RP-899	1/10th pound, imperforate, coded **7-13-D / CIC**
D2316321		RP-899	1/10th pound, imperforate, rollered **1-10-D**
D4073523	11/38	RP-899	1/10th pound, imperforate, coded **7-13-D / BID**
D4566923	01/40	RP-899	1/10th pound, imperforate, coded **7-13-D / AKA**
D5137336	03/39	RP-899	1/10th pound, imperforate, rollered **1-23-D / CJA**
D5137479	03/39	RP-899	1/10th pound, imperforate, rollered **1-23-D / CJA**
D5251379	10/38	RP-899	1/10th pound, imperforate, rollered **4-50-E / T-J-8**
D5378031	05/37	RP-899	1/10th pound, imperforate, rollered **6-10-D / BHB**
D5967960	11/38	RP-899	1/10th pound, imperforate, rollered **6-10-D / BID**
D6036651	12/38	RP-899	1/10th pound, imperforate, rollered **6-10-D / CID**
D6586040	12/38	RP-899	1/10th pound, imperforate, rollered **6-10-D / CID**
D7002699	01/39	RP-899	1/10th pound, imperforate, rollered **6-10-D / AJA**
D8188726★	01/39	RP-899	1/10th pound, imperforate, mimeographed **1-10-D-1-39**
D8190047	01/39	RP-899	1/10th pound, imperforate, mimeographed **1-10-D-1-39**
D8297317	02/39	RP-899	1/10th pound, imperforate, rollered **6-10-D / BJA**
D9162791	04/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / H-D-9**

D9307667	05/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / J-E-9**
D9953470		RP-899	1/10th pound, imperforate, rollered 6 . . 13D
E0192847	02/39	RP-899	1/10th pound, imperforate, rollered **6-10-D / BJA**
E0192849	02/39	RP-899	1/10th pound, imperforate, rollered **6-10-D / BJA**
E0192850	02/39	RP-899	1/10th pound, imperforate, rollered **6-10-D / BJA**
E0192851	02/39	RP-899	1/10th pound, imperforate, rollered **6-10-D / BJA**
E0192852	02/39	RP-899	1/10th pound, imperforate, rollered **6-10-D / BJA**
E0192856	02/39	RP-899	1/10th pound, imperforate, rollered **6-10-D / BJA**
E1203007	05/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / J-E-9**
E1293706	06/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / L-F-9**
E1297613	06/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / L-F-9**
E1333328	07/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / N-G-9**
E3332945	05/39	RP-899	1/10th pound, imperforate, rollered **6-10-D / BJB**
E3605208	05/39	RP-899	1/10th pound, imperforate, mimeographed **1-10-D-5-39**
E3612723	05/39	RP-899	1/10th pound, imperforate, mimeographed **1-10-D-5-39**
E4112649	06/39	RP-899	1/10th pound, imperforate, rollered **6-10D / CJB**
E4413440	06/39	RP-899	1/10th pound, imperforate, mimeographed **1-10-D-6-39**
E5371156	07/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / N-G-9**
E5371396	07/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / N-G-9**
E5504807	09/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / R-I-9**
E5691156	10/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / T-J-9**
E5711475	10/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / T-J-9**
E5711685	10/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / T-J-9**
E6503128	08/39	RP-899	1/10th pound, imperforate, rollered **6-10D / BJC**
E6727455	08/39	RP-899	1/10th pound, imperforate, rollered **6-10D / BJC**
E6954594	09/39	RP-899	1/10th pound, imperforate, rollered **6-10D / CJC**
E7147628	09/39	RP-899	1/10th pound, imperforate, rollered **6-10D / CJC**
E7937768	08/39	RP-899	1/10th pound, imperforate, coded **1-18-E / BJC**
E8731552	09/39	RP-899	1/10th pound, imperforate, coded **7-13D / CJC**
E9528114	09/39	RP-899	1/10th pound, imperforate, rollered **6-10D / CJC**
E9528148	09/39	RP-899	1/10th pound, imperforate, rollered **6-10D / CJC**
E9528336	09/39	RP-899	1/10th pound, imperforate, rollered **6-10D / CJC**

The First Wartime Budget of September 1939 *excise duty* increase (from 20¢ to 25¢ per pound) apparently had no effect on the production of the 1/10th pound size. Did the companies simply absorb the increase?

E9837706	10/39	RP-899	1/10th pound, imperforate, rollered **6-10D / AJD**
E9838171	10/39	RP-899	1/10th pound, imperforate, rollered **6-10D / AJD**
F1978762	11/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / V-K-9**
F2191023	11/39	RP-899	1/10th pound, imperforate, coded **1-18-E / BJD**
F2405738	12/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / X-L-9**
F2774896	12/39	RP-899	1/10th pound, imperforate, rollered **4-50-E / X-L-9**
F3145280	11/39	RP-899	1/10th pound, imperforate, coded **7-13D / BJD**
F3145313	11/39	RP-899	1/10th pound, imperforate, coded **7-13D / BJD**
F3145314	11/39	RP-899	1/10th pound, imperforate, coded **7-13D / BJD**
F3250914	01/40	RP-899	1/10th pound, imperforate, rollered **4-50-E / A-A-0**
F3910741	12/39	RP-899	1/10th pound, imperforate, coded **7-13D / CJD**
F3934444	12/39	RP-899	1/10th pound, imperforate, coded **7-13D / CJD**
F4059279	12/39	RP-899	1/10th pound, imperforate, coded **7-13D / CJD**
F4225332	12/39	RP-899	1/10th pound, imperforate, coded **7-13D / CJD**
F4225338	12/39	RP-899	1/10th pound, imperforate, coded **7-13D / CJD**
F4225339	12/39	RP-899	1/10th pound, imperforate, coded **7-13D / CJD**
F4288957	12/39	RP-899	1/10th pound, imperforate, coded **7-13D / CJD**
F4611466	01/40	RP-899	1/10th pound, imperforate, coded **7-13D / AKA**
F4690121		RP-899	1/10th pound, imperforate, rollered **1-10-D**
F5423265	02/40	RP-899	1/10th pound, imperforate, coded **7-13D / BKA**
F5649011	01/40	RP-899	1/10th pound, imperforate, coded **1-18-E / AKA**
F5757758	01/40	RP-899	1/10th pound, imperforate, coded **1-18-E / AKA**
F6038897		RP-899	1/10th pound, imperforate, rollered **10-50-E**
F6038911		RP-899	1/10th pound, imperforate, rollered **10-50-E**
F6064297	02/40	RP-899	1/10th pound, imperforate, rollered **4-50-E / A-B-0**
F6169816	03/40	RP-899	1/10th pound, imperforate, rollered **4-50-E / A-C-0**

F6245329		RP-899	1/10th pound, imperforate, rollered **10-50-E**
F6341265	01/40	RP-899	1/10th pound, imperforate, coded **7-13D / AKA**
F6544701	02/40	RP-899	1/10th pound, imperforate, coded **7-13D / BKA**

Probably the manufacturers simply absorbed the Budget of 1939 initial excise duty increase from 20¢ to 25¢ (this was 0.5¢ per 1/10th pound package), but under the Budget of June 1940 they switched some production to the smaller 2/21st pound package, possibly for sale in Quebec where a 10% tobacco tax was in effect.

When the second wartime Budget of June 24th 1940 increased the excise duty on manufactured tobacco from 25¢ to 35¢ per pound, the manufacturers reduced the 1/10th pound package to 2/21st pounds, and "Imperial Tobacco", Granby, overprinted their *on-hand* sheets of the imperforate 1/10th pound strip **RP-899** with a 6 mm. black Gothic **2-21** in the center, a 4 mm. Gothic **2/21** at the sides, plus five horizontally stacked 11 mm. *killer lines* at the ends as the company provisional **RP-952**.The strips were code dated which indicated that the additional *excise duty* had been paid to the supervising "Customs & Excise" Area Collector, and thus the tobacco was *excise duty paid* when delivered for consumption.

RP-952 - **2-21** on 1/10th pound, imperforate, control **F6965975**
Roller coded **1-23D / AKC** by "Imperial Tobacco", Granby, in July 1940

F6744631	07/40	RP-952	**2-21** on 1/10th pound, imperforate, coded **1-23D / AKC**
F6965975★	07/40	RP-952	**2-21** on 1/10th pound, imperforate, coded **1-23D / AKC**
F6992062	07/40	RP-952	**2-21** on 1/10th pound, imperforate, coded **1-23D / AKC**
F7035100	07/40	RP-952	**2-21** on 1/10th pound, imperforate, coded **1-23D / AKC**

The following copies of the imperforate 1/10th pound strip were used before the June 1940 Budget, and are dated as used prior to the preceding 2/21st pound overprints. The overprinted block of strips must have been returned to Ottawa, from a smaller company, after the Budget of June 1940 had been tabled.

RP-899 - 1/10th pound, *imperforate*, control **F7797977**
Roller cancelled **6-10D / CKA** by "Imperial Tobacco", Montreal, in March 1940

F7080966	02/40	RP-899	1/10th pound, imperforate, rollered **6-10D / BKA**
F7316883	02/40	RP-899	1/10th pound, imperforate, rollered **6-10D / BKA**
F7397562	02/40	RP-899	1/10th pound, imperforate, rollered **6-10D / BKA**
F7497370	03/40	RP-899	1/10th pound, imperforate, rollered **6-10D / CKA**
F7797977★	03/40	RP-899	1/10th pound, imperforate, rollered **6-10D / CKA**
F8415314	03/40	RP-899	1/10th pound, imperforate, coded **7-13D / CKA**
F8450335	03/40	RP-899	1/10th pound, imperforate, coded **7-13D / CKA**
F8450338	03/40	RP-899	1/10th pound, imperforate, coded **7-13D / CKA**
F8450493	03/40	RP-899	1/10th pound, imperforate, coded **7-13D / CKA**
F9438316	04/40	RP-899	1/10th pound, imperforate, coded **7-13D / AKB**
F9439519	04/40	RP-899	1/10th pound, imperforate, coded **7-13D / AKB**
F9445911	04/40	RP-899	1/10th pound, imperforate, coded **7-13D / AKB**
F9770867	04/40	RP-899	1/10th pound, imperforate, rollered **4-50-E / A-D-0**
G0360393	04/40	RP-899	1/10th pound, imperforate, coded **7-13D / AKB**
G0759966	05/40	RP-899	1/10th pound, imperforate, coded **7-13D / BKB**
G0170005	01/40	RP-899	1/10th pound, imperforate, coded **7-13D / AKA**

G1420625	05/40	RP-899	1/10th pound, imperforate, rollered **6-10D / BKB**
G1420632	05/40	RP-899	1/10th pound, imperforate, rollered **6-10D / BKB**
G1477473	05/40	RP-899	1/10th pound, imperforate, rollered **6-10D / BKB**
G1891093	05/40	RP-899	1/10th pound, imperforate, rollered **1-18-E / BKB**
G2112562	05/40	RP-899	1/10th pound, imperforate, rollered **4-50-E / A-E-0**
G2649871★	05/40	RP-899	1/10th pound, imperforate, coded **7-13D / BKB**
G2678595	05/40	RP-899	1/10th pound, imperforate, coded **7-13D / BKB**
G2718801	05/40	RP-899	1/10th pound, imperforate, coded **7-13D / BKB**
G3105072	07/40	RP-899	1/10th pound, imperforate, rollered **4-50-E / A-G-0**
G3672854	05/40	RP-899	1/10th pound, imperforate, rollered **6-10D / BKB**
G4088941	06/40	RP-899	1/10th pound, imperforate, rollered **6-10D / CKB**

"Royal Canadian" once again altered their date coding in 1940, using the initial "A" and the final "0" to indicate 1940, and the central letter (from "A" to "L") to indicate the month - thus **A-D-0** reads as 1940 / April / 1940. In 1941 the initial and final characters changed to "B" and "1", while in 1942 they became "C" and "2".

For general distribution under the June 1940 Budget, BABN overprinted *control-free* sheets of **RP-899 (**the imperforate 1/10th pound strip) with a 7½ mm. dark blue Roman **2/21** in the center, a 2 mm. Gothic **2/21** fraction at the left side, and with a 2 and 2½ mm. Gothic inscription TWO TWENTY FIRSTS / **LB.** TOBACCO in the control panel, plus six vertical *killer lines* |||||| as **RP-1026**, possibly for sale in Quebec where a 10% tobacco tax was in effect.

RP-1026 - 2/21 on 1/10th pound, imperforate, without control numbering
Roller coded **1-23D / CKD** by "Imperial Tobacco", Granby, in December 1940

No controls	07/40	RP-1026	**2/21** on 1/10th pound, imperforate, coded **6-10D / AKC**
No controls★	07/40	RP-1026	**2/21** on 1/10th pound, imperforate, coded **1-23D / AKC**
No controls★	08/40	RP-1026	**2/21** on 1/10th pound, imperforate, coded **1-23D / BKC**
No controls	08/40	RP-1026	**2/21** on 1/10th pound, imperforate, coded **6-10D / BKC**
No controls	09/40	RP-1026	**2/21** on 1/10th pound, imperforate, coded **6-10D / CKC**
No controls	09/40	RP-1026	**2/21** on 1/10th pound, imperforate, coded **1-23D / CKC**
No controls	10/40	RP-1026	**2/21** on 1/10th pound, imperforate, coded **1-23D / AKD**
No controls	11/40	RP-1026	**2/21** on 1/10th pound, imperforate, coded **1-23D / BKD**
No controls★	11/40	RP-1026	**2/21** on 1/10th pound, imperforate, mimeographed **1-10-D-11-40**
No controls★	12/40	RP-1026	**2/21** on 1/10th pound, imperforate, coded **1-23D / CKD**

Although the preceding **2/21** overprinted 1/10th pound strips were used without control numbering, a strict count of the total had to be kept, as an accounting of the ultimate distribution of the full BABN printing had to be made in Ottawa, and the control numbers on the following post-Budget copies of the 1/10th pound **RP-899** seem to begin with a gap of about 1,200,000 in the control sequence. Why did BABN stop using the control numbers? A pure guess would be that the war had begun, and BABN was occupied with many more important tasks.

Returning to the use of the definitive 1/10th pound strip by "Royal Canadian" under the June 1940 Budget

G5241867	09/40	RP-899	1/10th pound, imperforate, rollered **4-50-E / A-I-0**
G5243076	09/40	RP-899	1/10th pound, imperforate, rollered **4-50-E / A-I-0**
G5291624	10/40	RP-899	1/10th pound, imperforate, rollered **4-50-E / A-J-0**
G5421829		RP-899	1/10th pound, imperforate, with an unreadable roller
G5423959	01/41	RP-899	1/10th pound, imperforate, rollered **4-50-E / B-A-1**
G5424079	01/41	RP-899	1/10th pound, imperforate, rollered **4-50-E / B-A-1**

Under the Budget of June 1940, "Macdonald Tobacco" overprinted sheets of **RP-899** (the imperforate 1/10th pound

strip) for 2/21st pound use. These sheets were mimeographed ***in violet ink*** with a central 13 mm. thin Gothic 2/21, plus a typewritten 2/21 fraction and five thin vertical *killer lines* ||||| at the ends, as the company provisional overprint **RP-968**. The control numbers naturally match the 1/10th pound sequence.

Although the strips are not code dated, these ***purple*** mimeographs were made under the supervision of the "Customs & Excise" Area Collector who adjusted the excise duty, and the tobacco was added *excise duty paid* when delivered for consumption.

RP-968 - 2/21 on 1/10th pound, imperforate, control **G5554078**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

G5538512	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5539427★	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5545097	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5554078★	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5554325	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5554370	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5554835	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5554895	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5555164	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5555818	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**
G5557047	RP-968	2/21 on 1/10th pound, imperforate, rollered **1-10-D**

"Imperial Tobacco", Montreal, used the following batch of **RP-899** (the imperforate 1/10th pound strip) in the late summer of 1941, prior to the tabling of the June 1942 Budget. *The illustrated strip comes from an earlier batch*.

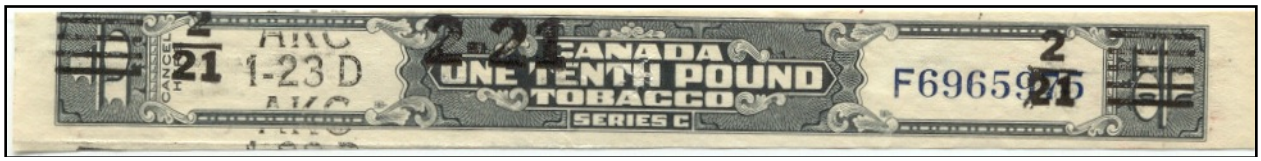
RP-899 - 1/10th pound, imperforate, control **F7797977**
Roller cancelled **6-10D / CKA** by "Imperial Tobacco", Montreal, in March 1940

G5922516	08/41	RP-899	1/10th pound, imperforate, rollered **6-10D / BLC**
G5922522	08/41	RP-899	1/10th pound, imperforate, rollered **6-10D / BLC**
G6470034	09/41	RP-899	1/10th pound, imperforate, rollered **6-10D / CLC**
G6549995	09/41	RP-899	1/10th pound, imperforate, rollered **6-10D / CLC**

Probably for sale in Quebec where a 10% tobacco tax was in effect, in June 1940 "Imperial Tobacco", Granby,

overprinted **RP-899** (the imperforate 1/10th pound strip) with a 6 mm. black Gothic **2-21** in the center, a 4 mm. Gothic **2/21** fraction at the sides, and with five horizontally stacked 11 mm. *killer lines* at the ends as the provisional **RP-952**. *The strip below is from an earlier batch, and was previously illustrated*.

The strips are code dated, and were overprinted under the supervision of the "Customs & Excise" Area Collector who adjusted the excise duty. The tobacco was added *excise duty paid* when delivered for consumption.



RP-952 - **2-21** on 1/10th pound, imperforate, control **F6965976**
Roller coded **1-23D / AKC** by "Imperial Tobacco", Granby, in July 1940

G6700455	07/40	RP-952	**2-21** on 1/10th pound, imperforate, coded **1-23D / AKC**
G6744631	07/40	RP-952	**2-21** on 1/10th pound, imperforate, coded **1-23D / AKC**

I feel that, at this time, "Customs and Excise", Ottawa, was selling its pre-Budget stock sheets to the major companies for company overprinting. This accounts for the different control-numbered batches of the same Brandom item. This practice was to continue through the company overprints and surcharges for the June 1942 Budget, and was only discontinued when the legislation concomitant with the Budget of March 1943 changed the procedure for paying excise duties and taxes on tobacco products.

The net weight of the 1/10th pound package was 1.60 ounces, and thus when the "Special War Measures Act" of the Budget of June 1942 imposed an added *excise tax* of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "Imperial Tobacco", Granby, surcharged **RP-899** with a two-line 4 and 3 mm. red Gothic **2¢ / EXCISE TAX** as the provisional **RP-1061**.

The ***inverted surcharge*** variant below is catalogued as **RP-1061a**. At least in this case the Imperial 1942 company surcharge *was not* a "one-time" operation. One mistake had been made, and the company did not intend to compound their error. Judging by the control number, the **RP-899** base sheet had been remained unused in the Granby vault for two years, until this inverted surcharging in June 1942.

The strip was code dated, and was surcharged under the supervision of the "Customs & Excise" Area Collector who extracted the additional excise tax. The tobacco was added *excise tax paid* when delivered for consumption.

The strip was cancelled in November 1942. This usage date is six months *out-of-sequence* with the general June 1942 Imperial surcharge, and this ***inverted surcharge*** may have been temporarily withheld from the production line, probably because of the surcharging error, thus becoming stale dated. Was the batch inverted, or was a single sheet fed into the press up-side-down?

RP-1061a - **2¢ / EXCISE TAX** on 1/10th pound, imperforate, control **G6913855**
Coded **1-23D / BMD** by "Imperial Tobacco", Granby, in November 1942 - with an inverted surcharge

G6913855★	11/42	RP-1061a	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, coded **1-23D / BMD**

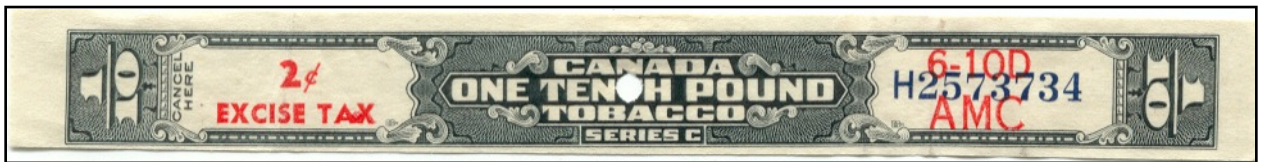
The following usage of the imperforate 1/10th pound strip *pre-dates* the June 1942 Budget.

RP-899 - 1/10th pound, imperforate, control **G7495438**
Roller cancelled **4-50-E / B-F-1** by "Royal Canadian Tobacco", Toronto, in June 1941

G7495438★	06/41	RP-899	1/10th pound, imperforate, rollered **4-50-E / B-F-1**
G7580783	07/41	RP-899	1/10th pound, imperforate, rollered **4-50-E / B-G-1**
G7767449	09/41	RP-899	1/10th pound, imperforate, rollered **4-50-E / B-I-1**
H0740127	04/42	RP-899	1/10th pound, imperforate, rollered **6-10D / AMB**

When the Budget of June 1942 under the "Special War Measures Act" imposed an excise tax of 1¢ per ounce (or fraction thereof) on manufactured tobacco, "Imperial Tobacco", Montreal, surcharged **RP-899** with the two-line 4 and 3 mm. red Gothic **2¢ / EXCISE TAX** as the company provisional **RP-1061**. *The illustrated Montreal strip is from a later batch*.

The strip was code dated, and was surcharged under the supervision of the "Customs & Excise" Area Collector who extracted the additional excise tax. The tobacco was added *excise tax paid* when delivered for consumption.

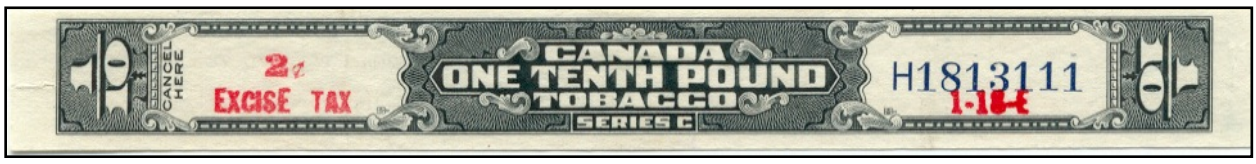


RP-1061 - **2¢ / EXCISE TAX** on 1/10th pound, control **H2573734**
Coded **6-10D / AMC** by "Imperial Tobacco", Montreal, in July 1942

H1613883	06/42	RP-1061	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, rollered **6-10D / CMB**

To meet production under the Budget of June 23rd 1942 "Tuckett Tobacco" surcharged sheets of **RP-899** (the 1/10th pound imperforate strip) with a two-line Gothic tall E's **2¢ / EXCISE TAX** plus the trailing **1-18-E** as the company provisional **RP-1133**. The height of the **2¢** figure on this type-set surcharge varies, with 3 mm. appearing to be the norm.

"Tuckett Tobacco" very seldom code dated their production in 1942-43. The strip was company coded **1-18-E** and was surcharged under the supervision of the "Customs & Excise" Area Collector who extracted the additional excise tax. The tobacco was added *excise tax paid* when delivered for consumption.



RP-1133 - **2¢ / EXCISE TAX** and **1-18-E** on 1/10th pound, imperforate, control **H1813111**
A one-time tall E's surcharge, by "Tuckett Tobacco", Hamilton - with a 3 mm. **2¢**

H1813111★	RP-1133	**2¢ / EXCISE TAX** and **1-18-E** on 1/10th pound, imperforate
H1820694★	RP-1133	**2¢ / EXCISE TAX** and **1-18-E** on 1/10th pound, imperforate

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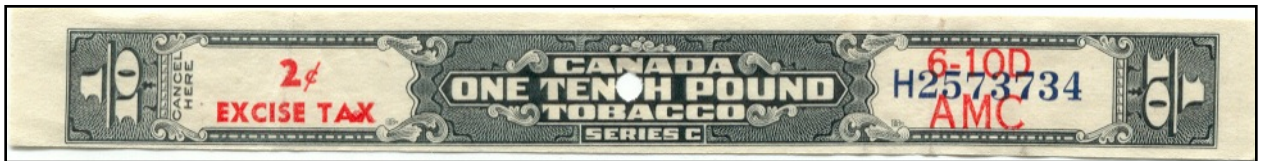
These "Imperial Tobacco", Montreal, provisional surcharges on **RP-899** (the imperforate 1/10th pound strip)

catalogue as **RP-1060** and were used in July / August 1942. The strip was coded dated and was surcharged under the supervision of the "Customs & Excise" Area Collector who extracted the additional excise tax. The tobacco was added *excise tax paid* when delivered for consumption.



RP-1060 - **2¢ / EXCISE TAX** on 1/10th pound, imperforate, control **H2573734**,
Coded **6-10D / AMC** by "Imperial Tobacco", Montreal, in July 1942

H2265582	07/42	RP-1060	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, coded **6-10D / AMC**
H2573734★	07/42	RP-1060	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, coded **6-10D / AMC**
H2592282	07/42	RP-1060	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, coded **6-10D / AMC**
H2592300	07/42	RP-1060	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, coded **6-10D / AMC**
H2592302	07/42	RP-1060	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, coded **6-10D / AMC**
H2592351	07/42	RP-1060	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, coded **6-10D / AMC**
H2775385	08/42	RP-1060	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, coded **6-10D / BMC**
H2815654★	08/42	RP-1060	**2¢ / EXCISE TAX** on 1/10th pound, imperforate, coded **6-10D / BMC**

The first example (probably pre-coded for July 1942 in black ink) was from the collection of Jim Hansen, and was probably was probably an initial cancellation, while the red coded examples were later cancellations.

For general distribution under the Budget of June 24th 1942, BABN surcharged **RP-899** (the imperforate 1/10th pound strip) with their 3 and 2 mm. Gothic **2¢ / EXCISE / TAX** as **RP-1186**.

RP-1186 - **2¢ / EXCISE / TAX** on 1/10th pound, imperforate, control **H3455081**
Roller coded **6-10D / BMC** by "Imperial Tobacco", Montreal, in August 1942

H2937545	07/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded 6 . 13D / 24 . 07
H2993844★		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E**
H3018706		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E**
H3062152		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate
H3062182		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate
H3068188★		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate
H3070066		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E**
H3070618		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate
H3130772		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate
H3134462		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate
H3149312		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate
H3175490	08/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.H.2**
H3382054	06/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.F.2**
H3397867	06/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.F.2**
H3455081★	08/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BMC**
H3711453		RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E**
H3754849	11/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E / 11**
H4310925	08/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.C.2**
H4801630	10/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / AMD**
H4927131	12/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E / CMD**
H5061177	11/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BMD**
H5285085★	11/42	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BMD**
H5544655	02/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E / BOA**
H5571868	01/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.A.3**

H5609023	03/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.C.3**
H5685505★	01/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / ANA**
H6183709★	02/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo 6 . . 13D / 34.02
			On a 15¢ package of **Master Mason - Cut Plug Tobacco**
H6214326	03/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.C.3**

RP-1415 - **1-18-E** **4c** **xx** over **1/10** and **2¢** on 1/10th pound, imperforate, control **H6289110**
A "Tuckett Tobacco" re-surcharge of **RP-1186** for the March 1943 Budget - with a 6 mm. **4c**

H6289110	03/43	RP-1415	**1-18-E 4c xx** with a 6 mm figure - on RP-1186,

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H6518711	02/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BOA**
H6518716	02/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BOA**
H6527575	02/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BOA**
H6664020	02/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BOA**
H6797264	02/43	RP-1186	**2¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BOA**

When the Budget of March 3rd 1943 under the "Special War Measures Act" doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, "Macdonald Tobacco" mimeographed the preceding **RP-1186** strip with a typewritten 4¢ / Excise / Tax plus the five X *killer*s stacked XX / XXX as the Macdonald provisional re-surcharge **RP-1308**.

As with most Macdonald mimeographs (depending on the stenographer producing the stencil) varieties are found, some with an *open* 4¢ or *closed* 4¢, others such as the illustrated **H7093267** with *six* killer X's stacked XXX / XXX.

The Area Collector controlled the distribution of strips, but the revised legislation of 1943 was not yet in effect, so the company had paid a 2 cent debit when the strips of **RP-1186** were received under the June 1942 Budget, and was assessed a further 2 cents when the strips of **RP-1308** were delivered for production under the March 1943 Budget.

RP-1308 - 4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/10th pound, imperforate, control **H7093267**
A re-surcharge by "Macdonald Tobacco", Montreal - with an *open* figure, and six killers stacked XXX / XXX

H6967676	RP-1308	4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/10th pound - open 4¢
H6977319	RP-1308	4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/10th pound - open 4¢
H7025210	RP-1308	4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/10th pound - open 4¢
H7074517	RP-1308	4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/10th pound - open 4¢
H7093267★	RP-1308	4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/10th pound - open 4¢

RP-1317 - 4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/10th pound, imperforate, control **H7109584**
A re-surcharge by "Macdonald Tobacco", Montreal - with a *closed* figure, and five killers stacked XX / XXX

H7109584★ RP-1317 4¢ / Excise / Tax over **2¢ / EXCISE / TAX** on 1/10th pound - closed 4¢

The accounting procedure had changed in 1943, and excise stamps were no longer purchased *up-front* by the company. Excise was now rendered by a deferred monthly payment based upon the company's production figures for the past month. Thus, tax stamps were supplied to the company by Ottawa on demand, and there was less incentive to make company re-surcharges, except to keep production running, or as a service to Ottawa.

Under the June 1942 Budget BABN prepared **RP-1164** (the imperforate **1¢ / EXCISE / TAX** on 1/16th pound strip) which was a *non-viable* production item. Thus in 1942 they overprinted these with a dark blue central 8 mm. Gothic **1/10** plus the vertically positioned 4 mm. Gothic **1/10** killers at the ends, and the requisite 1942 **2¢** re-surcharge as the *unlisted* **RP-XXX**, shipping them to Tuckett Tobacco. *The control numbers are in the original 1/16th pound sequence*.

Before **RP-XXX** could be used in production (at least no usage has been recorded) the March Budget was tabled and "Tuckett Tobacco" re-surcharged them a second time in light blue ink with a 6 mm. Roman *killer* **1-18-E** **4c** as the Tuckett provisional **RP-1435**.

The first listed **RP-1435** (probably dating from April 1943) uses a 6 mm. figure **4c** while the variant **RP-1436** coded **1-18-E / BOB** for May 1943 has a 4½ mm. figure **4c**. Coming from pre-numbered stock the control numbers match the *1/16th pound sequence*, as first applied to **RP-869** (the imperforate 1/16th pound strip).

RP-1435 - **1-18-E** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A3636383**
A "Tuckett Tobacco" re-surcharges of **RP-1220** for the March 1943 Budget - with a 6 mm. **4c**

A3604470 RP-1435 **1-18-E** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound
A3636383★ RP-1435 **1-18-E** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound

RP-1436 - **1-18-E / BOB** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A3647387**
A "Tuckett Tobacco" re-surcharge of **RP-1220** from May 1943 - with a 4½ mm. **4c**

A3647387★ 05/43 RP-1436 **1-18-E / BOB** **4c** over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound

"Tuckett Tobacco" seldom code dated their production in 1942-43. The first strip was company coded **1-18-E** and was surcharged under the supervision of the "Customs & Excise" Area Collector who extracted the additional excise tax. The tobacco was added *excise tax paid* when delivered for consumption. The accounting procedure had changed in 1943, and excise stamps were no longer purchased *up-front* by the company. Excise was now rendered by a deferred monthly payment based upon the company's production figures for the past month. Thus, tax stamps were supplied to the company by Ottawa on demand, and there was less incentive to make company re-surcharges, except to keep production running, or as a service to Ottawa.

BABN also shipped **RP-XXX** to "Macdonald Tobacco" under the June 1942 Budget, but before they could be used in production the March 1943 Budget was tabled, and "Macdonald Tobacco" re-surcharged **RP-XXX** using a ***violet*** mimeograph with a vertical repeating column reading 4c / Excise / Tax ||||| plus six vertical thin *killer* lines, as the company provisional **RP-1346**. Copies showing a doubled are catalogued as **RP-1346a**.

RP-1346a - 4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A3900073**
A "Macdonald Tobacco" mimeographed re-surcharge of **RP-1220** for the March 1943 Budget - with a partial doubling

RP-1346 - 4c / Excise / Tax ||||| over **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th pound, imperforate, control **A4556388**
A "Macdonald Tobacco" mimeographed re-surcharge of **RP-1220** for the March 1943 Budget - with a closed 4c figure

A3790382	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A3790742	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A3793044	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A3806164	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A3808572★	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A3817683	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A3836047★	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A3900073★	RP-1346a	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A3981347★	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4085661	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4143355	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4145207	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4190690	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4213312	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4213672	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4261725	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4306617	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4375327★	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4377189	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4555878	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4556388★	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4675165	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4723188	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th
A4727306	RP-1346	4c / Excise / Tax ||||| on **1/10** and **2¢** over **1¢ / EXCISE / TAX** on 1/16th

Another of the "Macdonald Tobacco" re-surcharges, this violet mimeograph on **RP-1186** (the BABN **2¢ / EXCISE / TAX** on 1/10th pounds) uses the same stencil as the preceding re-surcharged strip and catalogues as **RP-1342**.

Depending on the starting point of the stencil on the sheet, the re-surcharge may possibly read Excise / Tax / 4c ||||||, or as 4c / Excise / Tax ||||||, or even as Tax / 4c. / Excise ||||||.

RP-1342 - 4c / Excise / Tax |||||| over **2¢ / EXCISE / TAX** on 1/10th pounds, imperforate, control **H7412998**
Re-surcharged in violet mimeograph by "Macdonald Tobacco", Montreal - with a *closed* figure 4c

H7249919		RP-1342	4c / Excise / Tax |||||| over **2¢ / EXCISE / TAX** on 1/10th pound - a closed 4c
H7310492		RP-1342	4c / Excise / Tax |||||| over **2¢ / EXCISE / TAX** on 1/10th pound - a closed 4c
H7412998★		RP-1342	4c / Excise / Tax |||||| over **2¢ / EXCISE / TAX** on 1/10th pound - a closed 4c

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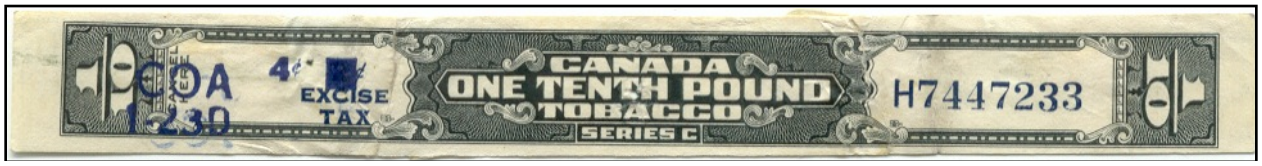
Under the March 1943 Budget, "Imperial Tobacco", Granby, re-surcharged **RP-1186** (the BABN **2¢ / EXCISE / TAX** on 1/10th pounds) with their 3 mm. dark blue Gothic **4¢** followed by ■ the 4 mm. *killer square* as **RP-1272**. The strip was coded dated and was re-surcharged under the supervision of the "Customs & Excise" Area Collector who extracted the additional excise tax. The tobacco was added *excise tax paid* when delivered for consumption.



RP-1272 - **4¢** ■ over **2¢ / EXCISE / TAX** on 1/10th pound, imperforate, control **H7447233**
A *one-time* re-surcharge, coded **COA / 1-23D** by "Imperial Tobacco", Granby, in March 1943

H7447233★	03/43	RP-1272	**4¢** ■ over **2¢ / EXCISE / TAX** on 1/10th pound, coded **COA / 1-23D**

The accounting procedure had changed in 1943, and excise stamps were no longer purchased *up-front* by the company. Excise was now rendered by a deferred monthly payment based upon the company's production figures for the past month. Thus, tax stamps were supplied to the company by Ottawa on demand, and there was less incentive to make company re-surcharges, except to keep production running, or as a service to Ottawa.

For general distribution under the Budget of March 3rd 1943, BABN surcharged sheets of **RP-899** (the imperforate1/10th pound strip) with their 3 and 2 mm. Gothic **4¢ / EXCISE / TAX** as **RP-1658**.

The first two strips from "Royal Canadian Tobacco" are dated **C.A.2** (which I do not understand). This cannot signify production using pre-Budget strips, since these strips are surcharged by BABN for 1943, and I have assigned them to March 1943 because of the surcharge - perhaps they were mis-dated by "Royal Canadian Tobacco" and they should read **C.A.3.** (March 1943).

RP-1658 - **4¢ / EXCISE / TAX** on 1/10th pound, imperforate, control **J8885886**
Mimeographed **1-10-D-5-43** by "Macdonald Tobacco", Montreal, in May 1943

H7571862	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.A.2**
H7571868	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.A.2**
H7619466	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.D.3**

H8075160	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8340010	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8479578	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8527818	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8528088	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8593389	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8669639	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8678582	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8745646	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8745798	03/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-3-43**
H8758426	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
H8884755	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
H9067882	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
H9131206	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.D.3**
H9176700	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.D.3**
H9483677	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
H9524422	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / AOB**
H9828466	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
J0004004	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
J0681246	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
J0762405	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-2-43**
			1-10-D-2-43 is the actual cancellation on the strip. This must be a typo
J1236783	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E / BOB**
J1640708	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
J1736595	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
J1763388	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
J1892401	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BOB**
J2067524		RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **13-10-D**
J2067554		RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **13-10-D**
J2602982	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-4-43**
J2859490	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BOB**
J2907318	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / BOB**
J3157533	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
J3300496	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
J3504722	06/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo 6 . . 13D / 34 . 06
J3891105	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / BOB**
J3896443	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / BOB**
J4065189	06/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COB**
J4142418	06/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COB**
J4153254	06/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COB**
J4153425	06/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COB**
J4390126	06/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COB**
J4917926	08/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / BOC**
J4917930	08/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / BOC**
J5014046	08/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / BOC**
J5227412	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5227421	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5227423	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5227661	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5227665	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5227794	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5430203	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5445460	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5447458	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5651506	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-23D / COC**
J5774579	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.D.3**
J5808046	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.D.3**
J5810181	04/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.D.3**
J5836053	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.E.3**
J5860944	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.E.3**
J5861034	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.E.3**
J5907676	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.E.3**

J6258060	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / COC**
J6494215	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
J6946239	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
J7468090	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
J8012671		RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, unreadable blue-green cancel
J8018900★		RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, unreadable blue-green cancel
J8186245	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
J8311855	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
J8844517	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
J8885886★	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
K1445780	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
K1451029	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
K2432718★	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-5-43**
K2806366	05/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.E.3**
K2846256	06/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.F.3**
K2885611	06/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.F.3**
K2913695	06/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **4-50E / C.F.3**
K3653285	08/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E / BOC**
K3672195	08/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, coded **1-18-E / BOC**
K4256859	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, rollered **6-10D / COC**
K4349664★	09/43	RP-1658	**4¢ / EXCISE / TAX** on 1/10th pound, imperforate, mimeo **1-10-D-9-43**

The first recorded use of the 1/10th pound ***4¢ - EXCISE / TAX*** surcharged "*Series of 1942*" is from September 1943, and as Ottawa and BABN prepared for this new series they cleared their vaults, creating a variety of 1/10th pound overprints on the remaining BABN sheets of *obsolete* Series "C" strips.

--- The dark blue Gothic 8 mm. overprints and surcharges - *with 1/10th pound controls* ---

In mid-1943 BABN cleared its vault of obsolete *control-free* sheets of **RP-896** (the imperforate the 2/21st pound strip) overprinting and surcharging it for 1/10th pound use with a dark blue central 8 mm. Gothic **1/10** and adding a vertically positioned 4 mm. Gothic *killer* **1/10** fraction the ends, plus the requisite three-line 3 and 2 mm. dark blue Gothic surcharge **4¢ / EXCISE / TAX** as **RP-1698**.

The control numbers match the 1/10th pound sequence, since the **RP-896** sheets came from *control-free* unused BABN stock which had not previously been control numbered as 2/21st pound strips for shipment to Ottawa.

RP-1698 - **1/10** and **4¢ / EXCISE / TAX** on 2/21st pounds, imperforate, control **K4637379**
Coded **1-18-E / COC** by "Tuckett Tobacco", Hamilton, in September 1943

K4500008		RP-1698	**1/10** and **4¢ / EXCISE / TAX** on 2/21st pound, imperf, rollered **1-10-D**
K4567231		RP-1698	**1/10** and **4¢ / EXCISE / TAX** on 2/21st pound, imperf, rollered **1-10-D**
K4567711		RP-1698	**1/10** and **4¢ / EXCISE / TAX** on 2/21st pound, imperf, rollered **1-10-D**
K4630115	09/43	RP-1698	**1/10** and **4¢ / EXCISE / TAX** on 2/21st pound, imperf, coded **1-18-E / COC**
K4637379★	09/43	RP-1698	**1/10** and **4¢ / EXCISE / TAX** on 2/21st pound, imperf, coded **1-18-E / COC**
K4651508	09/43	RP-1698	**1/10** and **4¢ / EXCISE / TAX** on 2/21st pound, imperf, coded **1-18-E / COC**
K4659836	09/43	RP-1698	**1/10** and **4¢ / EXCISE / TAX** on 2/21st pound, imperf, coded **1-18-E / COC**
K4732191	0943	RP-1698	**1/10** and **4¢ / EXCISE / TAX** on 2/21st pound, imperf, coded **1-18-E / COC**
K4755329★	10/43	RP-1698	**1/10** and **4¢ / EXCISE / TAX** on 2/21st pound, imperf, coded **1-18-E / AOD**

Prepared by BABN from its obsolete *control-free* sheets of **RP-891** (the imperforate 2/23rd pound strip) by overprinting it with a central dark blue 8 mm. Gothic **1/10** and adding a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus the requisite 3 and 2 mm. surcharge **4¢ / EXCISE / TAX** as **RP-1696**.

The controls match the 1/10th pound sequence, since the 2/23rd pound sheets were taken control-free from the BABN vault and had not been control numbered as 2/23rd pound strips. *The illustrated overprint is however from a higher control numbered batch*.

RP-1696 - **1/10** and **4¢ / EXCISE / TAX** on 2/23rd pound, imperforate, control **M4711398**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

K4932543	05/43	RP-1696	**1/10** and **4¢ / EXCISE / TAX** over 2/23rd pound, mimeo 6 . . 13D / 34 . 05
K4932573	05/43	RP-1696	**1/10** and **4¢ / EXCISE / TAX** over 2/23rd pound, mimeo 6 . . 13D / 34 . 05
K4980136	08/43	RP-1696	**1/10** and **4¢ / EXCISE / TAX** over 2/23rd pound, coded **7-13D / BOC**

When legislation subsequent to the Budget of 1943 abolished packages smaller than 1/12th pounds, BABN had at hand obsolete *control-free* Budget of 1942 sheets of **RP-1174** (the imperforate **2¢ / EXCISE / TAX** on 1/13th pounds). These were overprinted by BABN in mid-1943 for use at 1/10th pounds, with the addition of a dark blue central 8 mm. Gothic**1/10** plus a vertically positioned 4 mm. Gothic *killer* **1/10** at the ends, and the requisite 3 mm. dark blue Gothic **4¢** re-surcharge, with the three *killer lines* as **RP-1633**. *The control numbers continue the 1/10th pound sequence*, since these sheets *had not been* previously control-numbered for shipment as 1/13th pound strips.

RP-1633 - **4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **K8780092**
Roller coded **6-10D / COB** by "Imperial Tobacco", Montreal, in June 1943

K8771777	06/43	RP-1633	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **6-10D / COB**
K8780092★	06/43	RP-1633	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **6-10D / COB**
K8785000	06/43	RP-1633	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **6-10D / COB**
K8785490	06/43	RP-1633	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **6-10D / COB**
K8950330★	06/43	RP-1633	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **6-10D / COB**
K8980960	06/43	RP-1633	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/13th pound, coded **6-10D / COB**

Similarly prepared by BABN in 1943 from its obsolete *control-free* stock of **RP-833** (the imperforate 1/13rd pound sheets) by overprinting them with a central 8 mm. Gothic **1/10** and adding a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus the requisite three-line 3 and 2 mm. Gothic **4¢ / EXCISE / TAX** as **RP-1693**. *The control numbers are from the 1/10th pound sequence*, since the sheets had not been control numbered as 1/13th pound sheets.

RP-1693 - **1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **K9070239**
Mimeographed **1-10-D-7-43** by "Macdonald Tobacco", Montreal, in July 1943

K9005193	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9070239★	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9042156	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9042606	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9160563	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D- 7-43**
K9208187	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D- 7-43**
K9333854★		RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, roller cancelled **1-10-D**
K9460464		RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9562824	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, rollered **6-10D / AOC**
K9776464	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9807071	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
K9929260	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
L0066046	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, rollered **6-10D / AOC**
L0699093	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
L0759527	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**
L0904853	07/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, mimeo **1-10-D-7-43**

When legislation subsequent to the Budget of 1943 abolished packages smaller than 1/12th pounds, BABN had at hand obsolete *control-free* sheets of **RP-1170** (the imperforate **2¢ / EXCISE / TAX** on 1/14th pounds). These were overprinted by BABN in mid-1943 for use at 1/10th pounds, with the addition of a dark blue central 8 mm. Gothic**1/10** plus a vertically positioned 4 mm. Gothic *killer* **1/10** at the ends, and the requisite 3 mm. dark blue Gothic **4¢** re-surcharge, with the three *killer lines* as **RP-1631**. *The control numbers are from the 1/10th pound sequence*, since the sheets had not been previously control numbered as 1/14th pound strips.

RP-1631 - **4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, imperforate, control **L3748321**
Mimeographed **1-10-D-7-43** by "Macdonald Tobacco", Montreal, in July 1943

L1658547	06/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, coded **1-18-E / COB**
L1662986	06/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, coded **1-18-E / COB**
L1759357	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, coded **1-18-E / AOC**
L2580915	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L2656717		RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound
L2580915	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L2768655	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3494060	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3498627	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3748321★	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**

L3873333	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3874203	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3874593	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3881793	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3883199	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L3934851	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4185272★	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4193131★	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4218273★	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4594253	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4661444	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4787193	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**
L4982109	07/43	RP-1631	**4¢** and **1/10** over **2¢ / EXCISE / TAX** on 1/14th pound, mimeo **1-10-D-7-43**

When legislation subsequent to the Budget of 1943 abolished packages smaller than 1/12th pounds, BABN had obsolete *control-free* imperforate sheets of **RP-1162** (**1¢ / EXCISE / TAX** on 1/17th pound) which they overprinted for use at 1/10th pounds, with a dark blue central 8 mm. Gothic **1/10**, a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, adding the requisite **4¢** re-surcharge, plus the three horizontal *killer lines* as **RP-1629**.

The control numbers match the 1/10th pound sequence, since although the sheets had been previously prepared under the 1942 Budget as **1¢ / EXCISE / TAX** on 1/17th pound they had not yet been control numbered.

RP-1629 - **1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, imperforate, control **L9483865**

L8756345		RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **13-10-D**
L8756375		RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **13-10-D**
L8952286		RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound
L9002295	03/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **1-10-D-3-43**
L9147412	03/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **1-10-D-3-43**
L9416725★		RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound
L9462049		RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound
L9483865★		RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound
L9507477		RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound
L9556641	07/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **1-18-E / AOC**
L9556731	07/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **1-18-E / AOC**
L9559491	07/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **1-18-E / AOC**
L9563091	07/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **1-18-E / AOC**
L9625069	07/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **1-18-E / AOC**
L9629181	07/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **1-18-E / AOC**
L9726276	08/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **1-18-E / BOC**
L9922093★	07/43	RP-1629	**1/10** and **4¢** over **1¢ / EXCISE / TAX** on 1/17th pound, coded **7-13D / AOC**

When legislation subsequent to the Budget of March 1943 abolished the packaging of sizes smaller than 1/12th pound, BABN overprinted their obsolete *control-free* sheets of **RP-878** (the imperforate 1/14th pound strip) for use at 1/10th pound by adding a central 8 mm. Gothic **1/10** and a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus the requisite three-line 3 and 2 mm. Gothic **4¢ / EXCISE / TAX** surcharge as **RP-1691**. *Since the strips had not been previously control-numbered, the controls match the 1/10th sequence*.

RP-1691 - **1/10** and **4¢ / EXCISE / TAX** over 1/14th pound, imperforate, control **M0181021**
Coded **7-13D / BOC** by "B. Houde Tobacco", Quebec City, in August 1943

M0181021★	08/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** over 1/14th pound, coded **7-13D / BOC**
M0370450	08/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** over 1/14th pound, coded **4-50-E / C. H. 3**
M0532119	09/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** over 1/14th pound, coded **4-50-E / C. I. 3**
M0554286	09/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** over 1/14th pound, coded **4-50-E / C. I. 3**
M0555584	10/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** over 1/14th pound, coded **4-50-E / C. J. 3**
M0637686	03/43	RP-1691	**1/10** and **4¢ / EXCISE / TAX** over 1/14th pound, coded **1-10-D-3-43**
M0770140★		RP-1691	**1/10** and **4¢ / EXCISE / TAX** over 1/14th pound, unreadable green roller

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In mid-1943 BABN surcharged and overprinted its obsolete *control-free* sheets of **RP-876** (the imperforate 2/29th pound strip) for use at 1/10th pounds using a central 8 mm. Gothic **1/10** and a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus the requisite three-line 3 and 2 mm. surcharge **4¢ / EXCISE / TAX** as **RP-1690**. *The control numbers match the 1/10th sequence*, since the sheets had not been control numbered for shipment at 2/29th pounds.

RP-1690 - **1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, imperforate, control **M1325146**
Mimeographed **1-10-D-8-43** by "Macdonald Tobacco", Montreal, in August 1943

M1198962★	08/43	RP-1690	**1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, mimeo **1-10-D-8-43**
M1221974	08/43	RP-1690	**1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, rollered **6-10D / BOC**
M1278750	08/43	RP-1690	**1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, rollered **6-10D / BOC**
M1325146★	08/43	RP-1690	**1/10** and **4¢ / EXCISE / TAX** on 2/29th pound, mimeo **1-10-D-8-43**

In mid-1943 BABN surcharged and overprinted obsolete *control-free* sheets of **RP-886** (the imperforate 2/25th pound strip) for use at 1/10th pounds, applying a dark blue central 8 mm. Gothic **1/10** and a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus the requisite 3 and 2 mm. blue Gothic surcharge **4¢ / EXCISE / TAX** as **RP-1694**. *The control numbers match the 1/10th sequence,* since the sheets had not been control numbered as 2/25th pound strips.

RP-1694 - **1/10** and **4¢ / EXCISE / TAX** on 2/25th pound, imperforate, control **M1901080**

M1622732	08/43	RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound, rollered **6-10D / BOC**
M1775207★		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M1800467		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M1901080★		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M2137900		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M2229631		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M2241742★		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound
M2426002		RP-1694	**1/10** and **4¢ / EXCISE / TAX** on 2/25th pound

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A tail-end ***previously listed*** overprint by BABN made in 1943 on **RP-883** (the obsolete *control-free* imperforate 1/13rd pound strip) which missed the first overprinting, was prepared by overprinting with the dark blue central 8 mm. Gothic **1/10** and adding a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus the requisite three-line 3 and 2 mm. Gothic surcharge **4¢ / EXCISE / TAX**, the following overprint / surcharge lists as **RP-1693**. These strips are possibly made on the final 1/13th pound sheets which turned up in the BABN vault, and since *the control numbers match the 1/10th pound sequence*, they had never before been shipped to Ottawa, and could not have been returned by a Port Collector.

RP-1693 - **1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, imperforate, control **M2475617**
Roller coded **6-10D / BOC** by "Imperial Tobacco", Montreal, in August 1943

M2475617	08/43	RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound, rollered **6-10D / BOC**
M2501828		RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound
M2504200		RP-1693	**1/10** and **4¢ / EXCISE / TAX** on 1/13th pound

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In mid-1943, with the small sizes discontinued, BABN surcharged and overprinted its remaining obsolete *control-free* sheets of **RP-866** (the imperforate 1/17th pound strip) for use at 1/10th pounds using a dark blue central 8 mm. Gothic **1/10**, and a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus the requisite 3 and 2 mm. three-line Gothic surcharge **4¢ / EXCISE / TAX** as **RP-1688**. *The control numbers match the 1/10th sequence*, since the sheets had not been control numbered as 1/17th pound strips.

RP-1688 - **1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate, control **M4002033**

M2535040		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M2535070		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M2535280★		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M2899787		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M3418149	08/43	RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, rollered **6-10D / BOC**
M3551042★		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M3679050		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M3680580		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M3713250		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M3817133		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M4002033★		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M4003084		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M4004645		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, rollered **8-10-D**
M4026137		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M4361416		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate
M4363066		RP-1688	**1/10** and **4¢ / EXCISE / TAX** on 1/17th pound, imperforate

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Prepared by BABN from the remainder of its obsolete *control-free* stock of RP-891 (the imperforate 2/23rd pound strip) by overprinting it with a central dark blue 8 mm. Gothic **1/10** and adding a vertically positioned 4 mm. Gothic *killer* **1/10** fraction at the ends, plus their three-line 3 and 2 mm. surcharge **4¢ / EXCISE / TAX** as **RP-1696**. This overprinted and surcharged strip (in a lower control numbered batch) has been previously listed. *The control numbers match the 1/10th pound sequence.*

RP-1696 - **1/10** and **4¢ / EXCISE / TAX** on 2/23rd pound, imperforate, control **M4711398**
Roller cancelled **1-10-D** by "Macdonald Tobacco", Montreal

M4597218	RP-1696	**1/10** and **4¢ / EXCISE / TAX** over 2/23rd pound, imperforate
M4646425	RP-1696	**1/10** and **4¢ / EXCISE / TAX** over 2/23rd pound, imperforate
M4659836	RP-1696	**1/10** and **4¢ / EXCISE / TAX** over 2/23rd pound, rollered **1-10-D**
M4711398★	RP-1696	**1/10** and **4¢ / EXCISE / TAX** over 2/23rd pound, rollered **1-10-D**

--- Note: ***this apparently was the final control number in the 1/10th pound Series "C" sequence*** **---**

The control numbers on the 1/10th pound strip have run through the introductory and lettered alphabetic sequences from **0000001** to **L9999999**, and have continued to **M4711398** - so at this point the 1/10th pound total is 124,711,398 strips. The introductory numbers, and each subsequent alphabetic letter sequence, cover 10,000,000 strips

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--- The dark blue Gothic 8 mm. overprints and surcharges - *with 12th pound control numbers* ---

The Budget of 1943 **RP-1652** (**4¢ / EXCISE / TAX** on the imperforate1/12th pound strip) was rendered surplus by a lack of company interest (with the added tax it was not a viable item) Ottawa returned the sheets to BABN for overprinting in dark blue ink with a central 8 mm. Gothic **1/10** and the vertically positioned 4 mm. Gothic **1/10** *killer fractions* at the ends, as the overprint **RP-1695**. *The control numbers match the 1/12th pound sequence* since they had previously been prepared and shipped as **RP-1652**.

P-835 - **1/10** overprint over **4¢ / EXCISE / TAX** on 1/12th pound, imperforate, control **Q4976034**
Mimeographed **1-10-D-7-43** by "Macdonald Tobacco", Montreal, in July 1943

Q4161391★	06/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, coded **4-50E / C. F. 3**
Q4282524	06/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, coded **4-50E / C. F. 3**
Q4290171	06/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, coded **4-50E / C. F. 3**
Q4345070	06/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, coded **4-50E / C. F. 3**
Q4346333	06/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, coded **4-50E / C. F. 3**
Q4441283	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q4441313	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q4499371	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q4550866	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q4620504	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q4783256	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q4834946	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q4969391	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q4976034★	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q4976813	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q5010082	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, mimeo **1-10-D-7-43**
Q5026391	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, rollered **6-10D / AOC**
Q5054540	07/43	P-835/840A	**1/10** over **4¢ / EXCISE / TAX** on 1/12th pound, rollered **6-10D / AOC**

The control numbers are in the 1/12th pound sequence

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 1-10 pound],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
August 21st 2013 - JBH